

Industry Circular



Internal Revenue Service

Alcohol, Tobacco and Firearms Division
Washington, D.C. 20224

Industry Circular No. 69-10

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DELAY IN POSTMARKING OF MAILED TAX RETURNS

Manufacturers of tobacco products and
manufacturers of cigarette papers and tubes:

Change in postal procedures may have an effect upon the "timely filing" of your tobacco products or cigarette papers and tubes tax returns.

The law and regulations relating to the filing of these returns provide that where the return and remittance are delivered by U. S. mail to the office of the district director of internal revenue, the date in the official postmark shall be considered the date of delivery. Because of recent changes in postal procedures for affixture of the postmark to mail, some tax returns have been received which may have been timely mailed but were postmarked on a date which indicated late filing.

To avoid the possibility of interest and penalty being imposed for returns which you have timely placed in the mails but where the envelope postmark indicates late filing we suggest you seriously consider sending by Certified Mail any tobacco products or cigarette papers and tubes tax returns which you file by mail. This would provide you with a receipt to show actual date of placing in the mails as evidenced by the postmark on the receipt. This could be particularly important to you if a large amount of tax is payable with the return.

Any inquiries regarding this circular should be made to the office of your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

Harold A. Serr, Director
Alcohol, Tobacco and Firearms Division